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Clerk, US District Court Western District of NC

Judge Robert J. Conrad 235 Charles R. Jonas Federal Building 401 West Trade Street Charlotte, NC 28202

Reference: Final Judgment of Buncombe County Former Managers

Dear Judge Robert Conrad:

I am writing this letter because I am a concerned Buncombe County North Carolina citizen who feels very let down and cheated by the horrific, self-centered actions of a group of former county managers; namely Wanda Greene, Michael Greene, Jon Creighton, and Mandy Stone.

These people over a period of several years took it upon themselves to take whatever they could for the benefit of themselves. This outright fraud is unconscionable for me to accept given my background as an Auditor and CPA. There obviously was no proper internal controls, no segregation of duties and most importantly a tremendous lack of oversight by the Board of County Commissioners.

Additionally, I must ask where were the county internal auditors and where were the outside auditors during this rampage? This is a perfect example of too much power vested in the hands of a few. Hopefully, the County has begun to make a major overhaul of all the systems within the whole organization, but that obviously is not any of your responsibility.

I know that it has finally come time to sentence these guilty people. I plead with you to be fair to the people of Buncombe County who have unfortunately been dealt a horrible and deceitful blow. I believe that Wanda Greene could be sentenced to as many as seven (7) years and that the other three (3) people could get up to five (5) years.

Furthermore, I concur with Tim Flora, former finance director that the penalty should be harsh, binding and final in light of these audacious, brazen and fraudulent acts of crime.

Thank you for your time.

Sincerely,

Dennis Harmon, CPA

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